

PUBLIC HEALTH FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2007
(IN THOUSANDS)

	BUDGETED AMOUNTS		ACTUAL	VARIANCE
	ORIGINAL	FINAL		
REVENUES				
Licenses and permits	\$ 12,235	\$ 12,314	\$ 12,077	\$ (237)
Intergovernmental revenues	123,897	131,171	119,347	(11,824)
Charges for services	12,796	11,933	11,502	(431)
Miscellaneous revenues	8,908	6,382	3,112	(3,270)
Transfers in	26,861	29,534	29,534	-
Sale of capital assets	-	-	1,221	1,221
Total revenues	<u>184,697</u>	<u>191,334</u>	<u>176,793</u>	<u>(14,541)</u>
EXPENDITURES				
Current				
Mental and physical health	183,567	190,040	176,915	13,125
Debt service				
Principal	-	-	155	(155)
Interest and other debt service costs	-	-	53	(53)
Capital outlay	1,489	1,568	1,009	559
Transfers out	517	192	192	-
Total expenditures	<u>185,573</u>	<u>191,800</u>	<u>178,324</u>	<u>13,476</u>
Deficiency of revenues under expenditures (budgetary basis)	<u>\$ (876)</u>	<u>\$ (466)</u>	(1,531)	<u>\$ (1,065)</u>
Adjustment from budgetary basis to GAAP basis			157 ^(a)	
Net change in fund balance			(1,374)	
Fund balance – January 1, 2007			<u>7,739</u>	
Fund balance – December 31, 2007			<u>\$ 6,365</u>	
(a) Elements of adjustment from budgetary basis to GAAP basis:				
Nonbudgeted proceeds from Emergency Medical Service – donations			\$ (133)	
Encumbrances not included in GAAP basis expenditures			290	
Adjustment from budgetary basis to GAAP basis			<u>\$ 157</u>	

The notes to the financial statements are an integral part of this statement.